

**Board of County Commissioners  
Leon County, Florida  
Policy No. 03-**

Title: Military Personnel Ad Valorem Tax Grant

Date Adopted: TBD

Effective Date: TBD

Reference: \_\_\_\_\_

Policy Superseded: None

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It shall be the policy of the Leon County Board of County Commissioners that all persons serving in the United States military shall be eligible to apply for a grant to seek a refund for payment of that portion of their Leon County Ad Valorem taxes reflecting the amount of time served on active duty in direct support of a named United States military conflict or national emergency declared by the President of the United States. The grant is also available to members of the United States Reserve or National Guard for time served on active duty or in active duty for training when active duty training is in preparation for, and followed by, service in a named military conflict or in support of a national emergency declared by the President of the United States per Title 10, U.S.C. The application period shall be between October 1 and December 31 of each fiscal year, starting with October 1, 2002. The person making application, in order to qualify, shall be a member of the United States military or a member of the United States Reserve or National Guard who has been called to active duty during the preceding fiscal year of October 1 through September 30 for a named United States military conflict or in support of a national emergency declared by the President of the United States per Title 10, U.S.C. The grant applies to Leon County property owners who are members of a unit in another state, in addition to those in a Florida unit. Only one refund may be granted to each household per tax year.

The amount of the refund shall be a percentage of the Ad Valorem taxes assessed by Leon County on the tax bill received in November of such fiscal year reflecting the number of complete and/or partial months served on active duty. Credit for partial months will be prorated for the actual dates spent in active United States military service. Such grant shall not be eligible to pay the taxes imposed by any other unit of government, nor any assessments, fees, or other charges of any nature whatsoever.

The refund payment of Leon County Ad Valorem taxes shall be based upon an application form (attached) which must be submitted by the qualifying applicant or specified agent, and the grant shall be in strict accord with the policy set forth herein. The application must be accompanied by appropriate documentation that clearly defines the period of service; e.g., copy of DD Form 214 or equivalent document, copy of official orders specifying actual dates of service, copy of paid travel pay vouchers with attached orders, letter from the respective unit commander or personnel office stating the active duty period, etc. These grants are subject to budgetary appropriation on an annual basis by the Board of County Commissioners of Leon County.



## MILITARY PERSONNEL AD VALOREM TAX GRANT APPLICATION

Name : \_\_\_\_\_

Address: \_\_\_\_\_

Tax Parcel I.D. No.: \_\_\_\_\_

Branch of Military Service (Circle One): Army Navy Air Force Marine Corps Coast Guard  
National Guard Army Reserve Navy Reserve Air Force Reserve Marine Corps Reserve

Name of Military Conflict: \_\_\_\_\_

Dates of Service: Month/Day/Year \_\_\_/\_\_\_/\_\_\_ Thru Month/Day/Year \_\_\_/\_\_\_/\_\_\_

NOTE: The application must be accompanied by: 1) a copy of the tax bill for the above-referenced parcel, and 2) appropriate documentation that clearly defines the period of service; e.g., copy of the DD Form 214 or equivalent document, copy of official orders specifying actual dates of service, copy of paid travel pay vouchers with attached orders, or a letter from the respective unit commander or personnel office stating the active duty period.

STATE OF FLORIDA  
COUNTY OF LEON

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_ 2003,  
by \_\_\_\_\_ who is personally known to me or who has produced  
\_\_\_\_\_ as identification, and who did take an oath.

\_\_\_\_\_  
(print name)  
NOTARY PUBLIC

SEAL

My Commission expires: